

In the course of compiling the latest section of the New Illustrated Catalogue (the R's), I noticed a small number of perfin dies which clearly exist in two states - one with pure initials and the other with 'Ld' or 'Ltd' added. This prompted me to explore the rest of the alphabet from all catalogue sources to compile a list in the hope that a pattern could be established regarding date of introduction etc. In all I only found a handful of examples that appeared to match, but no doubt more will come to light in due course.



R1370.01

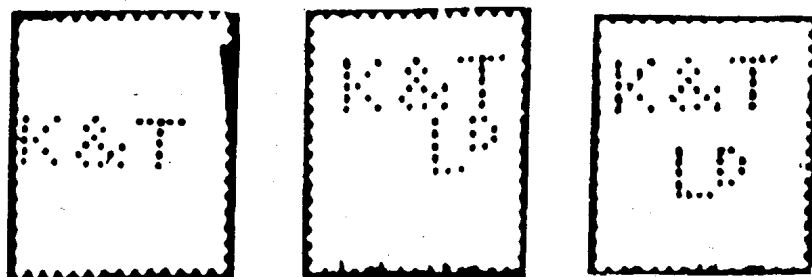
R1390.02

A typical example of a 'matched pair' is illustrated above where the die RD/&C° (R1370.01) has been modified to become RD/&C°/L^d (R1390.02). Although the user is as yet unknown, both are found with Cardiff and Aberavon (Port Talbot) postmarks. Dated examples indicate that the modification took place sometime between 19th March 1900 and 1st April 1901.

At this point it may help to give a few 'broad' definitions taken from Merritt & Clayton's "Business Law". For example, a company can be either a partnership, or a company registered under the Companies Acts. In the case of a partnership, each partner's liability for the debts of the firm is *unlimited*. Thus, if the initial share in the capital of the company is absorbed in the discharge of the firm's debts, then the personal assets of each partner also become liable.

On the other hand, members of companies registered under the Companies Acts have limited liability, in that they are only liable for the debts of the company up to the extent of the value of their shareholding in the company. To make this fact clear, such a company is obliged to use 'Limited' as the last word of their name.

An exception to the 'pairs' title is the 'triple' involving K&T (K1690.01), and the two versions of K&T/L^d (K1710.05/05a). The user is known to have been Kearley & Tonge, Tea Blenders, Mitre Square, London EC, who became a Limited Company on 17th March 1895. This fits in very well with the latest known date used for K&T (K1690.01) as 18th April 1894, and the earliest known date used for K&T/L^d (K1710.05) of 22nd February 1896.

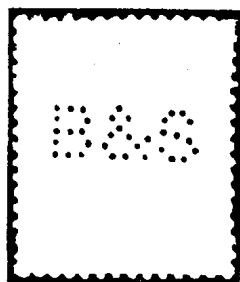


In many cases the 'Limited' portion has clearly been added to the die, presumably to reflect the new status of the company. However, in a small number of cases, judging by the issues and dates involved, the 'Limited' portion has been removed for reasons as yet unknown. Of particular interest is the sequence for B&S (B6430.01A), which was in use 1890-95, B&S/L (B6710.01) in use 1936-39, and B&S/L^d (B6730.03) in use 1885-90. I am confident that they are all from the same die (note the characteristic 'S'), but the die-in-use dates do not form a logical pattern. All three are illustrated on the next page.

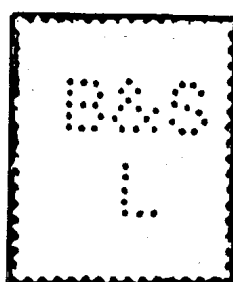
Please help by searching through your collections for the dies illustrated in the article and let me know the issues and values you hold, along with any postmark information such as a date or post town

Rather than give a list of catalogue numbers, I have chosen to illustrate all the dies involved so that everyone can take part in the survey regardless of whether or not they have access to an Illustrated Catalogue. I would also be delighted to hear from anyone who can add further examples or perhaps provide details for any of the companies involved, especially when they became Limited.

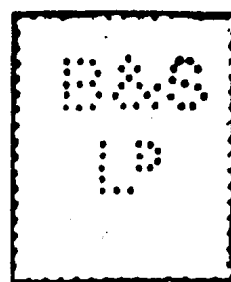
Note: Dies marked (*) have been identified - see Tomkins 7th Edition, Update etc.



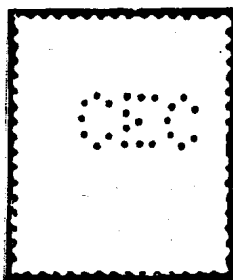
B6430.01A



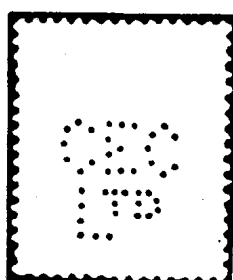
B6710.01



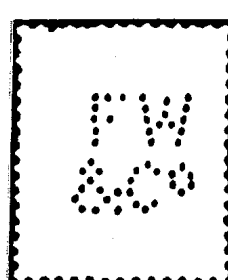
B6730.03*



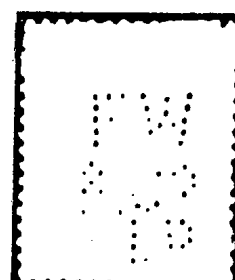
C2290.01a



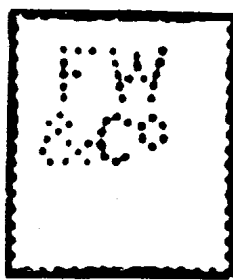
C2320.01



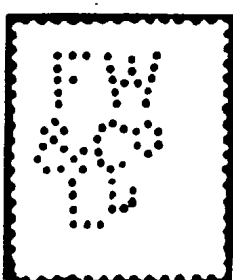
F4370.01*



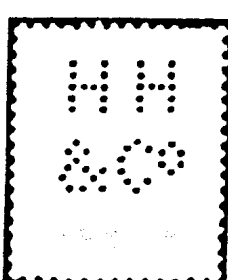
F4410.01a



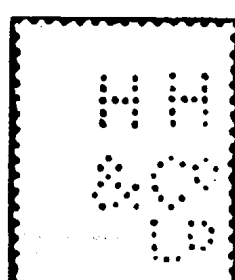
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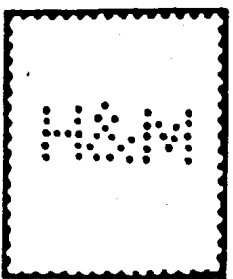
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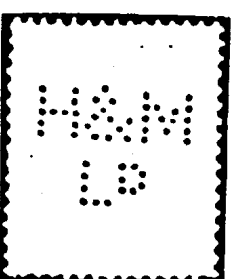
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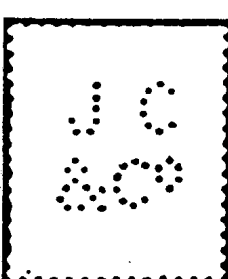
H3310.02



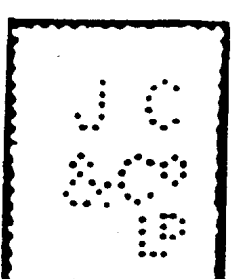
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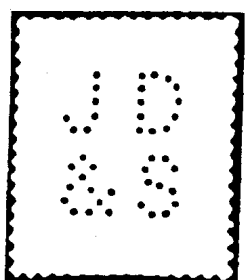
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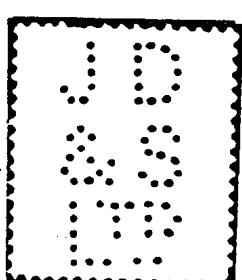
J1390.01



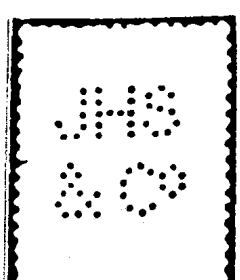
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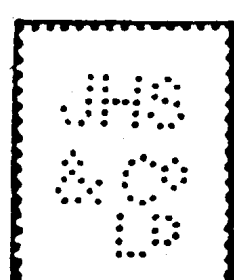
J2180.02



J2210.01*

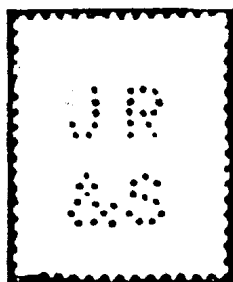


J3870.01

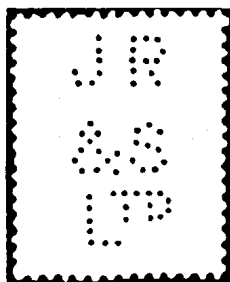


J3872.01

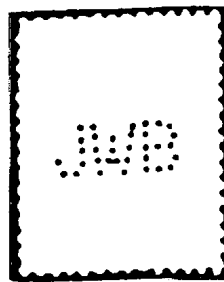
Note: Dies marked (*) have been identified - see Tomkins 7th Edition, Update etc.



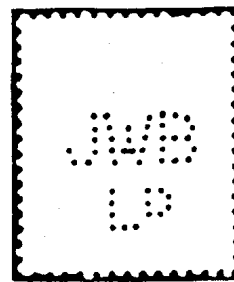
J6630.01



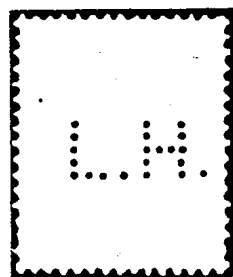
J6680.01



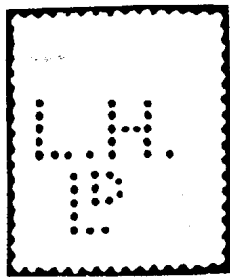
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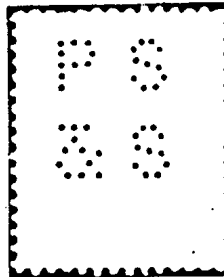
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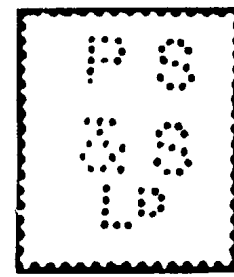
L2770.01



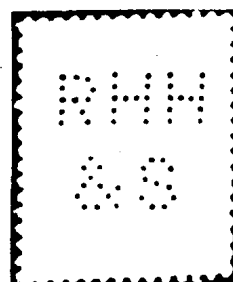
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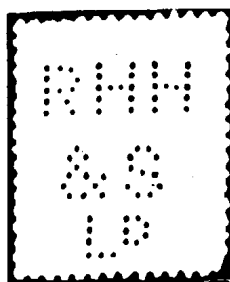
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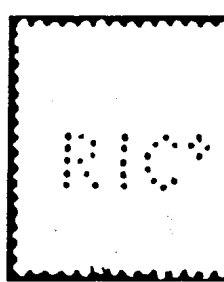
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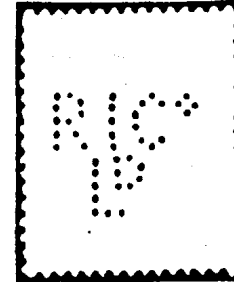
R2373.01



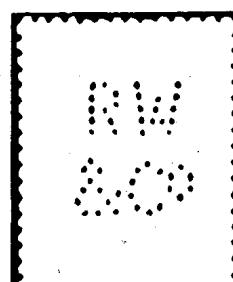
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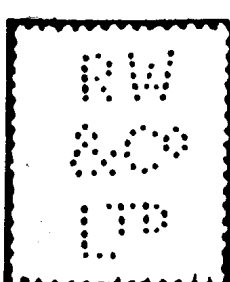
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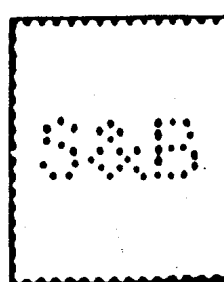
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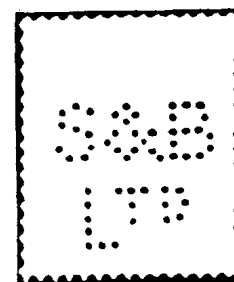
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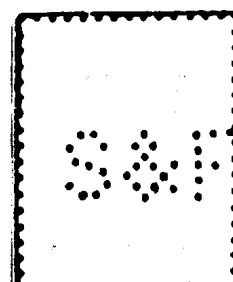
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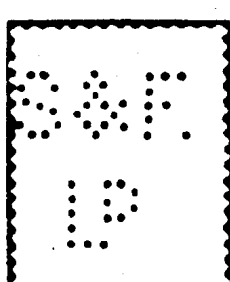
S0510.02a



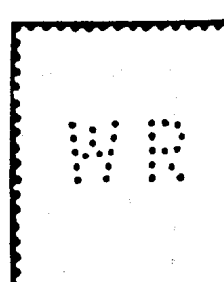
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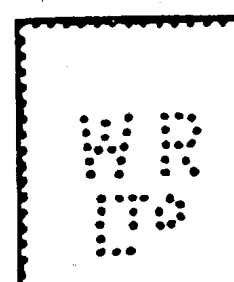
S2830.05a



S2965.01

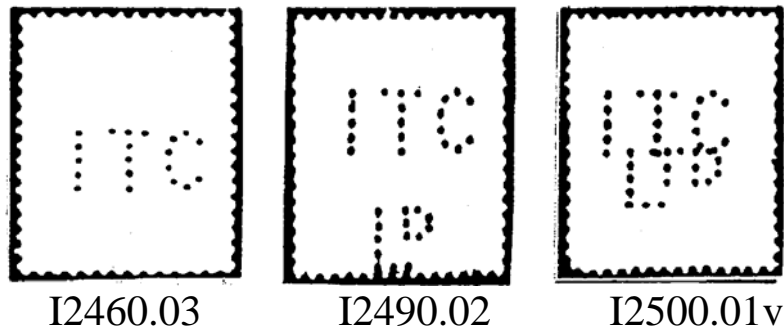


W6210.02*



W6380.01

After the previous four pages had been prepared, a new die ITC/Ld (12490.02) was reported by John Marriner (on a 2d issue 'M') which also comes under the 'added Limited' category.



The base die ITC (12460.03) is known used between 1905 and 1939 (broadly issues 'F'-'Q'). Interestingly, this base die is also known with 'L^{td}' added (I2500.01v), on which the position of the 'L^{td}' portion is variable. This latter die is known only on issue 'Q', one of which has the date 14/5/1938. Unfortunately, none of the three have yet been identified and no post-town information is known.
